

Spartanburg Jaycees Christmas Parade

"A Festival of Lights"

PO Box 1547

Spartanburg, SC 29304

www.spartanburgjaycees.net

CGB-CC-1323

CG Docket 06-181

December 19, 2013

Office of the Secretary

Federal Communications Commission

Attention: Disability Rights Office, Room 3-B431

445 12th Street, SW

Washington, DC 20554

Received & Inspected

DEC 27 2013

FCC Mail Room

RE: Spartanburg Christmas Parade Closed Caption Exemption

The Spartanburg Jaycees, Inc. ("Jaycees") a non-profit 501(C)4, pursuant to Section 79.1(f)(1) of the Commission's rules and Section 713(d)(3) of the Communications Act of 1934, as amended (the "Act"), hereby requests a waiver of Section 79.1(b) of the Commission's rules requiring video programming distributors to provide closed captioning of their programming.

The Jaycees is a volunteer civic organization whose primary purpose is leadership training through community service. As part of our annual programming the Jaycees run many worthwhile community service projects; such as a Christmas Shopping Spree for underprivileged children, supporting a camp for the mentally handicapped, as well as volunteering for many city wide events. The Spartanburg Christmas Parade is the Jaycees largest event. The Jaycees rely on many volunteers throughout the year to accomplish our goals while impacting the lives of those in our community.

Section 79.1(f)(1) of the Commission's rules and Section 713(d)(3) of the Act provides that exemptions from the captioning rules may be granted upon finding that the closed captioning requirements will result in an "undue burden." Section 79.1(f)(2) of the Rules and Section 713(e) of the Act define undue burden as "significant difficulty or expense." In the case of the Jaycees, we would suffer both significant difficulty and extreme expense under the burdens of the closed caption rules.

Section 79.1(f)(2) of the Commission's Rules and Section 713(e) of the Act establish four factors to be consider in an undue burden analysis:

- i. The nature and cost of the closed captions for the programming
- ii. The impact on the operation of the provider or program owner
- iii. The financial resources of the provider or programs owner; and
- iv. The type of operations of the provider or program owner.

Under Section 79.1(f)(2)(i): Closed captioning services are not available locally, requiring the produced video programming to be sent to an outside service for encoding. The cost of the service is unknown.

Under Section 79.1(f)(2)(ii): The Jaycees have organized the Spartanburg Christmas Parade for over 25 years. The Jaycees have the parade taped for later airing on television. The Jaycees have advertised to the public that the Christmas Parade would be televised. Failure to meet this

promise is a risk to event in terms of sponsorship withdrawals and goodwill. The Jaycees fear that this would also have a negative impact on future fundraising efforts which are critical to meeting our obligations in the community. Also, we believe that due to the timing of the parade (12/10/13) and the scheduled air date (12/25/13), considering that the parade tape requires complete editing before it could be Closed Captioned, would cause significant delays which would result in the program missing its air date. These negative impacts would have dire results on the Jaycees resulting in losses that would also impact our ability to fund our Christmas programs and other scheduled contributions.

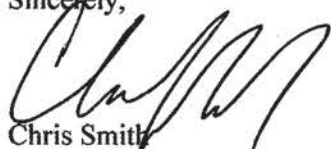
Under Section 79.1(f)(2)(iii): The 2013 Jaycee annual budget is \$42,000. As a non-profit organization this is a zero net income budget, meaning all revenue is spent on Jaycee programs and charitable giving with approximately \$5000 carried into the next year as start up funds. The Christmas Parade budget accounts for approximately 50% of the total budget and is essential to meeting our annual budget goals.

Enclosed is a copy of our unaudited profit and loss statements for fiscal years 2011 and 2012. The Jaycees had net income of \$1,235.08 in 2011 and \$198.07 in 2012. Since the Spartanburg Jaycees have gross revenue under \$50,000, we are required to file an informational 990-N form with the IRS. Enclosed is a copy of our latest filing. Also enclosed is a copy of our South Carolina Secretary of State Annual Financial Report.

Under Section 79.1 (f) 2 (iv): The Spartanburg Jaycees are a volunteer organization. We run various fundraisers throughout the year, coordinated and manned by volunteers, for the purpose of meeting our commitments of charitable contributions, leadership training programs, and other administrative expenses. The Jaycees have organized the Spartanburg Christmas Parade for over 25 years.

In view of the foregoing, the Jaycees respectfully requests that a waiver of the closed captioning requirements for its programming be granted.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Smith", is written over the typed name.

Chris Smith
Special Events Coordinator
Spartanburg Jaycees, Inc

10:24 PM
12/18/13
Accrual Basis

Spartanburg Jaycees, Inc.

Profit & Loss

January through December 2012

	Jan - Dec 12
Income	
Community	
Casino Night Fundraiser	535.00
TIP JARS	241.00
Total Community	776.00
Management	
Christmas Parade	
Sponsors	5,000.00
Vending	2,245.00
Christmas Parade - Other	11,450.00
Total Christmas Parade	18,695.00
FIREWORKS	5,485.70
Music on Main	614.77
Spring Fling	1,426.98
Total Management	26,222.45
Membership	
Member Dues	
Billed	905.00
Discounts	-5.00
Member Dues - Other	215.00
Total Member Dues	1,115.00
Total Membership	1,115.00
Total Income	28,113.45
Expense	
JC Admin	
Awards	81.62
Awards & Installation Banquet	318.16
Bank Charges	12.50
C of C Dues	375.00
CPA/Bookkeeping Fees	1,200.00
Flower Fund	72.49
Insurance	924.00
Planning Sess.	43.37
POST OFFICE BOX	86.00
Rooms/ Meetings	1,023.72
STORAGE UNIT RENTAL	1,500.00
Total JC Admin	5,636.86
JC Community	
Camp Hope	
Softball Tourn	100.00
Total Camp Hope	100.00
Camp Hope Visit	232.18
Casino Night	45.15
Charles Lee Party	500.00
Christmas Shopping Spree	1,584.21
Total JC Community	2,461.54
JC Individual	
Guest Speaker Meals	12.57
STATE COMPETITIONS	22.00
Total JC Individual	34.57
JC Management	
Camp Hope Commitment	1,000.00

10:24 PM
12/18/13
Accrual Basis

Spartanburg Jaycees, Inc.
Profit & Loss
January through December 2012

	Jan - Dec 12
Christmas Parade	
License / Insurance	300.00
Services	9,249.39
Supplies and Materials	2,002.13
Christmas Parade - Other	0.00
Total Christmas Parade	11,551.52
FIREWORK JULY	
Sales Tax Expense	328.20
FIREWORK JULY - Other	3,055.00
Total FIREWORK JULY	3,383.20
T-Shirt Sales	280.90
Web Site	196.95
JC Management - Other	24.63
Total JC Management	16,437.20
JC Membership	
M Nights	960.21
Member Dues - State	1,840.00
Total JC Membership	2,800.21
Write-Offs	
Membership Dues Write-Offs	545.00
Total Write-Offs	545.00
Total Expense	27,915.38
Net Income	198.07

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12/18/13
Accrual Basis

Spartanburg Jaycees, Inc.

Profit & Loss

January through December 2011

	Jan - Dec 11
Income	
Administration	
Micellaneous	1,460.37
T-Shirt Sales	225.00
Total Administration	1,685.37
Community	
TIP JARS	300.00
Total Community	300.00
J-Bird Fines	2.00
Management	
Christmas Parade	
Sponsors	7,400.00
Vending	1,958.00
Christmas Parade - Other	10,078.00
Total Christmas Parade	19,436.00
Christmas Parade - PY	2,600.00
FIREWORKS	8,508.94
Music on Main	929.30
Spring Fling	1,102.20
Total Management	32,576.44
Membership	
KYC Contributions	300.00
Member Dues	
Billed	2,495.00
Discounts	-180.00
Member Dues - Other	180.00
Total Member Dues	2,495.00
Total Membership	2,795.00
Total Income	37,358.81
Expense	
JC Admin	
Awards	344.50
Awards & Installation Banquet	215.14
C of C Dues	375.00
CPA/Bookkeeping Fees	800.00
Insurance	1,915.00
Planning Sess.	48.53
POST OFFICE BOX	70.00
President Expen	161.44
Rooms/ Meetings	1,078.05
Sec. of State	50.00
STORAGE UNIT RENTAL	1,427.56
Total JC Admin	6,485.22
JC Community	
Camp Hope	
Frances Stockley Scholarships	225.00
Camp Hope - Other	54.73
Total Camp Hope	279.73
Charles Lee Party	694.91
Christmas Shopping Spree	-600.00
Comm. Project	183.07
Community / Charity Donations	711.39
Total JC Community	1,269.10

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12/18/13

Accrual Basis

Spartanburg Jaycees, Inc.
Profit & Loss
 January through December 2011

	Jan - Dec 11
JC Individual	
Program Expenses	0.00
Total JC Individual	0.00
JC Management	
Camp Hope Commitment	2,134.50
Christmas Parade	
License / Insurance	1,254.00
Services	13,299.38
Supplies and Materials	1,658.48
Total Christmas Parade	16,211.86
FIREWORK JULY	
Sales Tax Expense	481.64
FIREWORK JULY - Other	3,866.45
Total FIREWORK JULY	4,348.09
T-Shirt Sales	248.04
Web Site	339.88
Total JC Management	23,282.37
JC Membership	
Advertising	719.99
Guest Meals	25.09
M Nights	329.17
Member Dues - State	1,378.57
Total JC Membership	2,452.82
Write-Offs	
Membership Dues Write-Offs	2,634.22
Total Write-Offs	2,634.22
Total Expense	36,123.73
Net Income	1,235.08

Part II— Revenue From Fundraising Events

Organizations that held any fundraising events must report all revenue and expenses in the following table.

	(A) Event #1 Fireworks Sales	(B) Event #2 Christmas Parade	(C) Other events	(D) Total events
1. Gross receipts	5,485.70	18,695.00	2,817.75	26,998.45
2. Charitable Contributions				
3. Gross income (add lines 1 and 2)	5,485.70	18,695.00	2,817.75	26,998.45
4. Cash prizes				
5. Noncash prizes				
6. Rent/facility, food and beverage costs				
7. Other direct expenses	3,433.70	11,551.52	45.15	15,030.37
8. Total direct expenses (add 5d through 7d)				15,030.37
9. Net income summary (Subtract 8 from 3d)				11,968.08

Part III— Revenue From Bingo/Gaming

Organizations who are named as the sponsor of a bingo must report all revenue and expenses in the following table. Lines 1 through 4 must be completed in this table.

	(A) Bingo	(B) Other gaming	(C) Total
1. Gross revenue			
2. Cash prizes			
3. Noncash prizes			
4. Rent/facility costs			
5. Other direct expenses			
6. Total direct expenses (add lines 3, 4 and 5)			
7. Total net gaming revenue (Line 1c minus line 6c)			

Part IV— Revenue From Professional Fundraising Companies (Attach a separate sheet if necessary)

If the organization had an agreement with a person or entity in connection with professional fundraising services, report receipts, expenses and revenue in the following table. Do not include fundraising services performed by an officer or employee of the organization if they do so as part of their service to the organization. (Attach a separate sheet if necessary.)

Name of Fundraiser	Activity	Gross Receipts	Amount paid to or retained by fundraiser	Amount paid to or retained by organization
Net Total →				

Part V— Revenue

Organizations must report their gross receipts from all sources of revenue. Noncash contributions should be reported using their fair market value (FMV) at the time the donation was received.

1	a Federated campaigns (such as United Way)	
	b Membership dues	1,115.00
	c Fundraising events (include net amounts reported in Parts I-IV)	11,968.08
	d Related organizations	
	e Government grants	
	f All other contributions, gifts, grants (not included above)	
2	Program service revenue	
3	All other income	
4	Total revenue. Add lines 1(a-g), 2, and 3	13,083.08

Part VI— Program Service Expenses

Program expenses are costs related to providing the nonprofit organization's programs or services in accordance with its charitable purpose. Fundraising expenses should not be reported as program service expenses even though one of the organization's purposes is to solicit contributions.

Statement of Program Service Accomplishments

What is the organization's primary charitable purpose?

Civic service by young persons to promote the welfare of the community and its citizens

Describe the organization's program service expenses and the amount spent on each

5	Jaycee Camp Hope	\$1,332.18
6	Christmas Shopping Spree	\$1,584.21
7	Charles Lea Christmas Party	\$ 500.00
8	Total Program Service Expenses (add lines 5, 6 and 7)	\$3,416.39

Part VII— Management, General and Fundraising Expenses

Management and general expenses are costs related to administering the day-to-day activities of the nonprofit organization. These expenses do not directly relate to the purpose for which the organization exists and typically includes activities such as legal and accounting services, salaries that are not directly related to program services, and office management.

Fundraising expenses are the expenses incurred in soliciting cash and noncash contributions, gifts, and grants.

9	Benefits paid to or for members	
10	Salaries, other compensation, and employee benefits	
11	Professional fees and other payments to independent contractors	\$ 1,200.00
12	Occupancy, rent, utilities, and maintenance.....	\$ 3,533.72
13	Printing, publications, postage, and shipping	\$ 196.95
14	Other expenses (attach separate sheet if necessary).....	\$ 4,588.45
15	Fundraising (not reported in Parts I-IV).....	
16	Total expenses. (add lines 8 through 15)	\$12,935.51
17	Excess or (deficit) for the year (Subtract line 16 from line 4)	\$ 147.57
18	Fund balances/net worth at the beginning of the fiscal year	\$47,867.59
19	Changes in fund balances/net worth (attach explanation).....	498.51
20	Fund balances/net worth at the end of the fiscal year (add lines 17 through 19).....	\$48,366.10

Part VIII— Balance Sheet

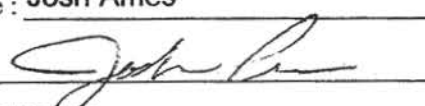
21	Total assets	\$48,866.10
22	Total liabilities	\$ 500.00
23	Net assets or fund balances at end of year (Subtract line 22 from line 21)	\$48,366.10

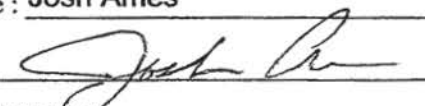
As required by Section 33-56-60 of the Solicitation of Charitable Funds Act, this form shall be signed by the Chief Executive Officer and the Chief Financial Officer of the charitable organization. (If one person serves as both CEO and CFO, he or she should sign in both places below.)

We certify that the information furnished in this statement is true and correct to the best of our knowledge and belief.

CEO Name : Josh Ames

CFO Name : Josh Ames

Signature: 

Signature: 

Date: 05/15/2013

Date:

05/15/2013

	<u>Dec 31, 12</u>
Changes in Fund Balances	
CASH	1,742.64
Accounts Recievable	(2,475.00)
Unrealized Gain on Investments	338.44
Other Assets	(107.57)
Accounts Payable	1,000.00
Total Changes (Line 19)	498.51

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COMMERCE

2012 IRS Form 990-N (e-Postcard)

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Last modified: April 20, 2012.

Chris

From: epostcard@urban.org
Sent: Tuesday, May 14, 2013 7:32 AM
To: treasurer@spartanburgjaycees.net
Subject: Form 990-N E-filing Receipt - IRS Status: Accepted

Organization: UNITED STATES JUNIOR CHAMBER OF COMMERCE

EIN: [REDACTED]

Submission Type: Form 990-N

Year: 2012

Submission ID: 7800582013134j057136

e-File Postmark: 5/14/2013 7:24:40 AM

Accepted Date: 5/14/2013

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email: ePostcard@urban.org

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COMMERCE
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Spartanburg, SC 29304